

25-26 September 2025

Accounting History Review Annual Conference

*Under the
patronage of*



*Società Italiana
di Storia della Ragioneria*



Accounting and the Sea: [We all] count what comes from it

Call for Papers

The sea has always been a cradle of human civilisation, shaping its origins, evolution, and prosperity. From the maritime cultures of the Phoenicians and Greeks to the empires of Rome and Byzantium, the sea fostered growth and unity.

Through ingenuity and perseverance, humanity harnessed the sea to extend influence and shape political, economic, and cultural landscapes. Maritime exploration and navigation enabled the charting of the unknown and the assertion of control. Mastery of seafaring laid the groundwork for imperial ambitions, from European colonialism to the dominance of trading companies.

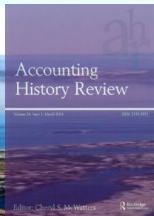
Ports became hubs of cultural exchange and socio-economic development. The sea, as a highway of connection, united distant lands, fostered commerce, and gave rise to insurance.

The sea has also been a theatre of conflict, where human ambition often led to strife. Its waters bore witness to battles that changed nations, from ancient fleets to world wars. Through the sea also travelled the inhumanity of slavery, leaving a deep scar on history.

Equally, the sea embodies the paradox of destruction and salvation. Its natural fury, manifested in tsunamis, and storms has devastated coastlines, and tested human resilience. Simultaneously, it has been a source of hope and aid, as exemplified in the aftermath of the 1908 Messina earthquake and tsunami, when ships from Italy, Russia, and England were

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among the first to provide relief. The sea's capacity to destroy and to save underscores its powerful and unpredictable presence in human lives.

The sea represents both a vital resource to be protected and a fragile ecosystem requiring careful stewardship. It has provided sustenance through its abundant marine life and regulated the planet's climate as a crucial component of Earth's natural systems. Yet, these waters are increasingly threatened by overfishing, pollution, and climate change. This duality compels humanity to see the sea not merely as a source of wealth and opportunity but also as a responsibility.

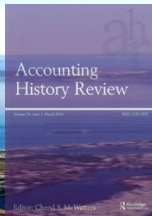
From shaping societies to challenging their survival, the sea remains a constant force in the narrative of human progress, offering lessons that continue to resonate in the face of modern challenges.

Against this backdrop, accounting emerges as a powerful interpretative tool for examining the relationships between humanity and the sea. Far from being merely a technical practice, accounting is deeply embedded in social and cultural contexts, reflecting and shaping the dynamics of organisations, institutions, and societies. Through the lens of accounting, scholars can uncover fresh insights into how the sea and maritime activities have influenced economic practices, governance structures, and societal values, as well as how accounting has evolved in response to the challenges and opportunities presented by the sea.

Despite its central role in human history, the interplay between accounting and the sea remains underexplored in academic research. To address this gap, the *Accounting History Review* 2025 annual conference, hosted by the University of Messina (Sicily, Italy), invites scholars to explore:

- How accounting theories and practices were affected by the sea and its interaction with humanity.
- How accounting, as a lens, can enhance our understanding of the reciprocal influence between humanity and the sea.
- How accounting, as a social practice, has contributed to shaping the interaction between humanity and the sea.

Within this framework, and without being intended as restrictive, the following research topics are suggested:



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- Accounting, trade and maritime industry.
- Ports and coastal cities as hub of accounting innovation.
- Maritime labour accounting.
- Accounting for maritime explorations and discoveries.
- Globalisation and the sea: historical accounting perspectives.
- Accounting and sea disasters.
- Military arsenals, maritime theatres of war, and accounting.
- Accounting in colonial maritime empires.
- Accounting and the slave trade.
- Piracy, smuggling and accounting.
- Accounting in the fisheries industry.
- Accounting for the sea, and sea biodiversity.
- Maritime local cultures and accounting.
- Accounting, mythologies, and legends of the sea.
- Accounting for sea arts and sea sports.
- The sea as a source of inspiration for accounting theories.
- Symbolism of the sea in accounting literature and discourse.

Papers not directly relate to the conference theme will also be considered.

Key Dates

Submission deadline: **April 12, 2025** (Extended abstract not exceeding one page)

Notification of acceptance: **May 3, 2025**

Full or short paper submission: **July 12, 2025**

Conference dates: **September 25-26, 2025**

Please submit your abstract and paper via email to ahr2025@unime.it

Full conference and accommodation details will be available in due course. In the meantime, enquiries should be addressed to **Cheryl S. McWatters**, Editor of *Accounting History Review*, or **Carmelo Marisca**, Conference Convenor, University of Messina.



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Organising Committee

- Gustavo Barresi, University of Messina
- Carmelo Marisca, University of Messina
- Cheryl S. McWatters, University of Ottawa
- Guido Noto, University of Messina
- Luisa Pulejo, University of Messina
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- Stefania Servalli, University of Bergamo

About the University of Messina, the City, and the Aeolian Islands

The **University of Messina** is one of the oldest and most prestigious universities in Italy, with a rich history dating back to the 16th century. Situated in the heart of the city, the university has several campuses, including one in the historic centre and another in the northern part of the town.

Messina is a charming city located in northeastern Sicily, Italy. Messina is about 1.5 hours from Catania airport. Catania airport is the fourth Italian airport for passenger traffic and has excellent international connections. Known for its stunning views of the sea and its beautiful sunny beaches, the city is situated on the Strait of Messina, which separates Sicily from mainland Italy. National Geographic has classified 'Capo Peloro' beach, where the Ionian and Tyrrhenian seas meet, as the best Italian beach for views. In addition to its natural beauty, Messina boasts a rich cultural heritage, including numerous historic monuments and landmarks, such as the Duomo di Messina.

The **Aeolian Islands**, a breathtaking volcanic archipelago, lie in the Tyrrhenian Sea off the northern coast of Sicily. Renowned for their rugged landscapes, crystal-clear waters, and fascinating history, these islands are located a short distance from Messina, providing a tranquil escape from the bustling mainland while remaining easily accessible to visitors.